

Montana Department of Transportation



Montana Department of Transportation

www.mdt.mt.gov

Email: mdtmfrefund@mt.gov

Forms and Instructions for *Off-Road* Montana Diesel, Gasoline or Gasohol Tax Refund

**Mail Applications to:
Montana Department of Transportation
PO Box 8019
Helena MT 59604-8019**

As of November 2006

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If you have any questions filling out these forms, please call (406) 444-7278 between the hours of 8:00am to 5:00pm, Monday through Friday except holidays. You may download forms from our Website at www.mdt.mt.gov.

MOTOR FUELS TAX REFUND REQUIREMENTS CHECK LIST

**All the required information for a refund must be completed for a refund to be processed.
Before mailing, please check the appropriate list to ensure you are submitting all that is required.**

- ☐ **MF-270 Form**
- ☐ **Social Security Number or Federal ID Number (FEIN)**
- ☐ **Applicant's Signature (Original)**
- ☐ **Schedule B**
- ☐ **Pages 9, 10 & 11**
- ☐ **Original gasoline, gasohol and/or clear diesel bulk invoices**

MDT attempts to provide accommodations for any known disability that may interfere with a person participating in any service, program or activity of the Dept. Alternative accessible formats of this information will be provided upon request. For further information call (406) 444-7278 or TTY (800) 335-7592, or by calling Montana Relay at 711

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By cooperative agreement, the Montana Department of Transportation exchanges fuel tax information with other tax collecting agencies.

Definitions

Bulk Delivery: Bulk delivery is the placing of gasoline, gasohol or diesel in storage or containers. The term does not mean gasoline or diesel delivered into the supply tank of a motor vehicle.

Bulk Delivery Invoice: An invoice issued by a dealer for the purchase of fuel in storage. *Invoices changed or altered in any way must be voided and a new invoice issued by the dealer. If any information is missing, contact your dealer. If the name on the invoice is not the same as the applicant, an explanation is required.*

Bulk Storage: Bulk storage is a container, except for the supply tank of a motor vehicle or any combustible engine, which holds any fuel for storage.

Vehicle Mileage Log: A detailed mileage account for a vehicle listing: Company Name, Unit #, Trip date, origin, destination, beginning and ending odometer readings for on and off road and major roads traveled. The Vehicle Mileage Log is a required record to be kept in your files for Schedule B - Off-Road refunds and Schedule C – Power Take-Off Unit refunds. A sample of a Vehicle Mileage Log is attached at the end of this booklet for your use.

Dispersal Record: A withdrawal record of fuel detailing the type of fuel withdrawn, the vehicle or equipment the fuel was put into, the number of gallons dispersed and the date of dispersal. The Dispersal Record is a required form to be kept in your files for Schedule B-Off-Road refunds and Schedule C – Power Take-Off Unit refunds. A sample of a Dispersal Record is attached at the end of this booklet for your use.

Off-Road Usage: Fuel that is not used to propel a vehicle on any streets, roads, highways, alleys, county roads, county gravel roads, forest service roads (except forest service development roads) and their related structures is considered “off-road” usage. An example of off-road usage is fuel used in a generator or tractor. A person who operates a licensed vehicle on and off the public roads for commercial purposes may claim refund of state tax for off-road usage when mileage and usage records are maintained.

Bulk Invoice Requirements

All 9 items must be filled out by the dealer at the time of purchase. Any changes or corrections on an invoice will not be accepted. If changes or corrections must be made to the invoice, the dealer MUST void the invoice and issue a new invoice:

1. Name and address of seller;
2. Name of purchaser;
3. Complete date of delivery or purchase;
4. Type of fuel; (diesel must be identified as either clear, undyed or dyed).
5. Number of gallons purchased;
6. Price per gallon , or total amount of sale;
7. Unit number of the vehicle; and/or
8. Identification of the equipment or bulk storage that the gasoline, gasohol or diesel is placed into if it is fueled from other than a Cardlock. Examples include, but are not limited to, fuel cans, slip tanks, tractors or bobcats.
9. Any person who requests a refund or credit of motor fuel tax must have satisfactory evidence that the motor fuel tax was included in the total fuel price paid. Examples: All taxes included in the price or break down of taxes charged, etc.

NOTICE: Invoices must be submitted within thirty-six (36) months of the date of purchase.

Refund Application Form Instructions – MF-270

STEP 1: Start by filling out Schedule B.

STEP 2: Fill out the following lines on the front of the MF-270 form (page 7).

1. **Applicants Name (Last, First, MI) or Trade Name:** Enter the name of the individual or business who is applying for the refund. If name on invoices is different from the name on the application, an explanation is required.
2. **SSN or Tax ID:** Enter the social security number (SSN) if applicant is an individual; if the applicant is a corporation or partnership, enter the applicant's Federal tax identification number.
3. **Occupation:** Enter the business activities of the applicant
4. **Phone Number (Required):** Enter a daytime phone number where applicant or person responsible for the refund can be reached, in case additional information is needed to process application.
5. **Mailing address:** Enter the address where checks and any correspondence should be mailed. Our mail can not be forwarded, so if you will be temporarily away, please give us your temporary address.
6. **Gasohol total:** Enter the total amount requested for refund of gasohol tax.
7. **Gasoline total:** Enter the total amount requested for refund of gasoline tax.
8. **Diesel total:** Enter the total amount requested for refund of diesel tax.
9. **Total Refund amount:** Add the totals for Gasohol, Gasoline, and Diesel and enter that amount here.
10. **Paid Preparer Information:** To be filled out ONLY if you use a paid preparer.
11. **Applicant's signature:** Applicant's signature or authorized representative *must be original signature.*
Stamped or photocopies will be returned as missing information.
12. **Date:** Date applicant signed the application.

Schedule B – Off-Road Refund Instructions

Step:

1. Begin by listing your fuel purchases on the appropriate form(s). Forms begin on page 7. List all purchases at the pump and bulk (Attach original bulk invoices). List your invoice purchases as indicated by each column heading. Ensure the gasoline, gasohol, and clear diesel columns are totaled.
2. Ensure all of your invoices meet the invoice requirements on page 4.
3. Complete Schedule B,
 - ☐ Fill out the name of the individual or business who is applying for the refund.
 - ☐ Fill out lines (a) through (g) with the following information:

a. Beginning Inventory:

- ☐ If this is your first off-road refund, this amount will be your total gallons of fuel on hand *before* you received any of the invoices you are sending in.
- ☐ If you have filed off-road refunds before, your beginning inventory gallons will be the ending inventory gallons from your last refund application.

b. Received into Storage: Enter the column totals from fuel purchased forms.

c. Total Inventory: Add line a to line b. Enter total here.

d. Ending Inventory: Enter the number of gallons you have left in your bulk storage.

e. Total Fuel Dispensed: Subtract line d from line c, enter total here.

f. Portion of line (e) dispensed into vehicles: Enter the total gallons dispensed into your vehicles from bulk storage as shown on your dispersal records here and also on line 2 below.

g. Portion of line (e) dispensed into equipment: Enter the total gallons dispensed into your equipment from bulk storage shown on your dispersal records here and also on line 9 below.

Fill out lines 1 through 14 of the Compute Refund Section. Lines 1 through 8 pertain only to motor vehicles. If you are only filing for off-road equipment go directly to line 9.

1. **Total miles traveled in all jurisdictions:** Enter the total number of miles traveled on all roads from your mileage logs. International Fuel Tax Agreement (IFTA) vehicles DO NOT QUALIFY.
2. **Total gallons dispensed from bulk storage into vehicles:** Enter the amount from line f above. DO NOT put equipment fuel on this line.
3. **Total fuel used in vehicles at the pump:** Enter the amount from columns B, E, and H on pages 8,9 and 10.
4. **Total gallons used in vehicles:** Add lines 2 and 3 for gasohol, gasoline, and clear diesel. Enter that amount here.
5. **Average miles per gallon:** Divide line 1 by line 4, enter that amount here.
6. **Total miles traveled on public roads in Montana:** Enter the total number of miles traveled on public roads and streets in Montana from your mileage logs on page . Do Not include off-road miles. See page 14.
7. **Total miles traveled off-road in Montana:** Enter the total number of miles traveled off public roads and streets from your mileage logs. See page 14.
8. **Gallons used off-road in Montana:** Divide line 7 by line 5.
9. **Total gallons dispersed from bulk storage into equipment:** Enter the total from step 4, line g above. DO NOT enter vehicle fuel on this line.
10. **Total gallons placed into equipment at the pump:** Enter the totals of Columns C, F and I.
11. **Total MT taxed gallons placed into equipment:** Add lines 9 & 10, enter total here.
12. **Total gallons subject to off-road refund:** Add lines 8 & 11, enter total here.
13. **Tax paid per gallon:** This is the current tax levied on gasoline, gasohol and clear diesel.
14. **Amount of refund:** Multiply line 12 by line 13; this is your off-road refund amount. Take the refund amounts for gasohol, gasoline and undyed diesel from line 14 of Schedule B, and enter them on line 12 of the Refund Application (MF-270, page 7).



Off-Road Refund Application

Refund of Montana Diesel, Gasoline or Gasohol Tax

Schedule B must be attached

Please read Instructions

Time period for Refund: _____ to _____

Applicants Name (Last, First, MI) or Trade Name: _____

SSN or Tax ID#: _____ Occupation: _____

Mailing Address: _____ Phone Number: _____

City: _____ State: _____ Zip Code + 4: _____

REQUESTED AMOUNTS

1028 Gasohol

\$ _____

1008 Gasoline

\$ _____

1007 Diesel

\$ _____

Total Refund \$ _____

Original Signature required for processing application

I/we hereby declare and represent that the above and foregoing is a true and correct statement showing all diesel, gasoline and/or gasohol purchased and entirely consumed by the applicant; that the invoices included are the original purchase invoices received at the time of purchase and delivery; that said claim against the State of Montana is just and wholly unpaid.

Paid Preparer's Name: _____

Address: _____ Phone: _____

Signature: _____ Date: _____

May the Department of Transportation discuss this return with the preparer above? ☐ Yes ☐ No

Applicant's Signature: _____ Date: _____

FOR OFFICE USE ONLY

File Location: _____ - _____ Entered: _____/_____/_____-_____

Processed: _____/_____/_____-_____ Pre-Approved: _____/_____/_____-_____

Approved: _____/_____/_____-_____ Postmark Date: _____/_____/_____-_____

Schedule B – Off-Road Refund

100% of the Montana tax on undyed diesel, gasoline, or gasohol used in a non-taxable manner

Applicant's Name:

Qualification: A person who purchases and uses any undyed diesel, gasoline, or gasohol on which the Montana tax has been paid for operating stationary engines and equipment used off the public roads, or for any commercial use other than operating vehicles upon any of the public roads of this state.

NOTE: Pump invoices must have name of equipment or unit number of the vehicles in which gasohol, gasoline or diesel was placed.

	Gasohol Gallons	Gasoline Gallons	Undyed Diesel Gallons
a) Beginning Inventory.....			
b) Received into Storage(Gallons from pages 9-11, columns A, D or G.			
c) Total Inventory: (Add lines (a) and (b)).....			
d) Ending Inventory: (Gallons remaining in storage).....			
e) Total Fuel Dispensed: (subtract line (d) from line (c)).....			
f) Portion of line (e) dispensed into vehicles.....			
g) Portion of line (e) dispensed into equipment.....			
COMPUTE REFUND			
NOTE: IF YOU ARE FILING FOR OFF-ROAD EQUIPMENT ONLY, BEGIN ON LINE 9			
	Mi	Mi	Mi
1. Total miles traveled in all jurisdictions.			
2. Total gallons dispensed from bulk storage in vehicles.....	GAL	GAL	GAL
3. Total fuel placed in vehicles at the pump... Gallons from pages 9-11, columns B, E or H)	GAL	GAL	GAL
4. Total gallons used in vehicles.....(Add lines 2 and 3).....	GAL	GAL	GAL
5. Average miles per gallon...(Divide line 1 by line 4).....	MPG	MPG	MPG
6. Total miles traveled on public roads in Montana.....	Mi	Mi	Mi
7. Total miles traveled off-road in Montana.....	Mi	Mi	Mi
8. Gallons used off-road in Montana (Divide Line 7 by line 5)	GAL	GAL	GAL
9. Total gallons disbursed from bulk storage into equipment. (Gallons from line (g) above)	GAL	GAL	GAL
10. Total gallons placed into equipment at the pump (Gallons from pages 9-11, columns C, F or I).....	GAL	GAL	GAL
11. Total MT taxed gallons placed into equipment (Add lines 9 and 10)	GAL	GAL	GAL
12. Total gallons subject to refund (Add lines 8 and 11).....	GAL	GAL	GAL
13. Tax paid per gallon.....	\$.23	\$.27	\$.2775
14. Amount of refund (Multiply line 12 by line 13).....	\$	\$	\$

List all purchases at the pump and bulk. (Attach original bulk invoices)

[illegible]

List all purchases at the pump and bulk. (Attach original bulk invoices)

[illegible]

List all purchases at the pump and bulk. (Attach original bulk invoices)

[illegible]

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SAMPLE Gasoline/Diesel/Gasohol Dispersal Record			
Keep the following records for your files			
Date	Fuel Type: Gasoline/Dyed Diesel/ Clear Diesel/Gasohol	Vehicle/Equipment Description	Gallons Dispersed
TOTALS:			

SAMPLE
Individual Vehicle Mileage Record

Company Name: _____

Driver's Name: _____

You Must Record the Odometer Reading:

1. At the beginning of each day/trip
2. When leaving the state and re-entering the state
3. When leaving on-road to off-road
4. When entering on-road from off-road
5. At the end of each day/trip

Vehicle Description or Unit #:

On-Road

Off-Road

Trip Date

Origin

Destination

**Beginning
Odometer**

**Ending
Odometer**

**Beginning
Odometer**

**Ending
Odometer**

**Major Roads
Traveled**

**On-Road
Miles**

**Off-Road
Miles**

TOTALS:

